

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No 27 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI and  
MR.JUSTICE R.BALIA.

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of the judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

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SNEHLATA R PARIKH

Versus

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COMMISSIONER OF WEALTH TAX

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Appearance:

SERVED for Petitioner  
MR M.J. THAKORE, instructed by MR RP BHATT for Respondent No. 1

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CORAM : MR.JUSTICE R.K.ABICHANDANI and  
MR.JUSTICE R.BALIA.

Date of decision: 28/01/97

ORAL JUDGEMENT (Per R.K.Abichandani,J.)

The Income Tax Appellate Tribunal, Ahmedabad Bench "C" has referred the following three questions for the opinion of this Court:-

1. "Whether, on the facts and in the circumstances of the case, the one half portion of the residuary estate of Smt. Ansuyaben Ramniklal is liable to be included in the net wealth of the assessee for the relevant assessment year?"
2. "Whether, on the facts and in the circumstances of the case, the executors of the will of Smt. Ansuyaben Ramniklal and not the assessee is liable to be assessed under Section 19A of the Wealth Tax Act in respect of the estate of Smt. Ansuyaben?"
3. "Whether, on the facts and in the circumstances of the case, can it be said that the execution of the will of late Smt. Ansuyaben Ramniklal was complete and the wealth was liable to be included in the wealth of the applicant in the relevant year?"

The aforesaid three questions have been referred to this Court in context of the Assessment Year 1975-76. Identical three questions were earlier referred for the opinion of this Court in the case of the assessee in respect of the Assessment Years 1969-70 and 1970-71 to 1973-74 and this Court by its opinion dated 24th August, 1993, reported in 209 I.T.R 791, holding that the share of the assessee in the residuary estate of the deceased was not liable to be included in the net wealth of the assessee for the said Assessment Years, answered the question No.1 in the affirmative and questions Nos. 2 and 3 in the negative in favour of the assessee. Following the decision of this Court in the assessee's case reported in 209 I.T.R 791, we answer question No.1 in the affirmative and questions Nos. 2 and 3 in the negative in favour of the assessee and against the Revenue with the clarification that what was meant by question No.3 was whether administration of the estate in terms of the will was complete or not. The reference is disposed of accordingly with no order as to costs.

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